

Chapter 1

Introductory Comments

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Introductory Comments

Overview

1.1 As I stated in chapter 1 of volume 1 of this Report, the work on which I am reporting in this volume was completed prior to my arrival in the Office of the Auditor General, and the chapters in this volume were drafted prior to my arrival. Except for this introductory chapter, I have not edited the chapters, or made any comments on the material since I became Auditor General. The chapters were managed to completion by the Deputy Auditor General, Ken Robinson, CA. However, I acknowledge that, as Auditor General, I am responsible to present this Report to the Legislative Assembly and, as Auditor General, I stand behind and fully support its contents.

1.2 In this volume of our 2010 Report, we are reporting on four audits: government financial assistance to industry; immigration to New Brunswick under the Provincial Nominee Program; the New Brunswick Art Bank; and the agency store program operated by New Brunswick Liquor Corporation.

1.3 As has been the case for a number of years, each of these audits is narrow in scope. The size and extent of our audits is limited by the constraints imposed upon us through the budget process, which results in fewer staff being available to carry out value-for-money audit work.

1.4 Our objective in our audit of government financial assistance to industry was to assess whether Business New Brunswick has adequate procedures in place to measure and report on the effectiveness of the financial assistance it provides. We did a similar audit in 1998, and the results at that time prompted us to re-visit the program.

1.5 Our audit of the Provincial Nominee Program focused primarily on determining whether the processes and controls around the program were adequate, and whether they supported the program in its objective “to increase the economic benefits of immigration to New Brunswick.”

1.6 Our objective in auditing the Art Bank was to ensure that all art works acquired for the provincial Art Bank can be accounted for and are being adequately protected, maintained and conserved.

1.7 Our objective in our audit of New Brunswick Liquor Corporation was to determine whether the Corporation has appropriate control procedures for its agency store program.

No follow-up chapter in 2010

1.8 This volume of our Report usually contains a chapter reporting on our recommendations from previous years, and the progress being made by government in implementing them. Unfortunately, this year we did not have staff in the Office available to do the follow-up work necessary to prepare an update. We did survey departments and agencies as to the status of our recommendations, and will continue to do so. However, unless our resources increase, it is highly unlikely that we will be able to carry out sufficient audit work on the responses in order to report credibly to the Legislative Assembly on their progress.

1.9 In previous Reports, we have pointed out the importance of the Public Accounts Committee and the Crown Corporations Committee using our follow-up chapter to do their own follow up on our recommendations. In our opinion, this would help hold the government of the day accountable. Now, in the absence of our follow-up chapter, it may be even more important that the members of these two committees request of departments and agencies appearing before them an accounting of how they are doing in implementing the Auditor General’s previous recommendations.

Acknowledgements

1.10 Staff of the Office has worked hard in carrying out and reporting on the audits contained in this volume of our Report. I thank them for their efforts.



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